

of tobacco products, as a result of action of local authorities, the importer must make application on TTB Form 5230.5 for an amended permit within 30 days of such change.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Redesignated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

Subpart M—Importation of Processed Tobacco

EFFECTIVE DATE NOTE: By T.D. TTB-78, at 74 FR 29416, June 22, 2009, subpart M was added, effective June 22, 2009 through June 22, 2012.

QUALIFICATION REQUIREMENTS FOR IMPORTERS OF PROCESSED TOBACCO

§ 41.231 Persons required to qualify.

Except as otherwise provided in § 41.233, every person, before commencing business as an importer of processed tobacco, must apply for, and obtain, either a permit as an importer of processed tobacco or, if the person holds a TTB permit as an importer of tobacco products, an amendment to the existing permit authorizing the importation of processed tobacco under such permit, in accordance with the provisions of this subpart.

§ 41.232 Application for permit or amendment of existing permit.

(a) *Application for permit.* Any person who intends to engage in the business of importing processed tobacco, and who is not engaged in the business of importing tobacco products, must apply for a permit by completing and submitting TTB F 5230.4 in accordance with the instructions on that form. All documents required under this subpart to be furnished with the application must be included with the application when it is submitted. If the appropriate TTB officer determines that the application is incomplete and, for that reason, does not include sufficient information for TTB to make a decision on the application, and if the applicant has not provided the missing information within one year of a written request for it or within any shorter time period specified in the written request, the application will be deemed abandoned and the applicant will be noti-

fied in writing that no permit will be issued in response to the incomplete application. In the case of an application filed in accordance with § 41.233, such notification will constitute the final action on the application and such party will no longer be able to continue as an importer of processed tobacco.

(b) *Application for amendment of existing permit.* Any person who holds a TTB permit as an importer of tobacco products may also qualify to engage in business as an importer of processed tobacco under the same permit by making application on TTB F 5230.5 for an amended permit.

§ 41.233 Transitional rule.

(a) Any person who:

(1) On April 1, 2009, had already been engaged in business as an importer of processed tobacco; and

(2) Before June 30, 2009, submits an application for a permit or an amendment of an existing permit, as provided in § 41.232, to engage in such business, may continue to engage in that business pending final action on the application.

(b) Pending final action on the application, all provisions of chapter 52 of the Internal Revenue Code of 1986 shall apply to the applicant in the same manner and to the same extent as if the applicant were a holder of a permit as an importer of processed tobacco or an amended permit authorizing the importation of processed tobacco under chapter 52 and this subpart. Upon receipt of an application, the appropriate TTB officer will provide the applicant with a written acknowledgement that may be used for a limited period as confirmation of TTB authorization to engage in such business of an importer of processed tobacco.

§ 41.234 Corporate documents.

Every corporation that files an application for a permit as an importer of processed tobacco must furnish with its application for the permit required by § 41.231 a true copy of the corporate charter or a certificate of corporate existence or incorporation executed by the appropriate officer of the State in which incorporated. The corporation